

810-6-1-.52 Direct Mail Advertising, Printer's Liability.

(1) Alabama sales or use tax is due as follows on sales of printed matter by printers who are required, as part of the sales agreement, to mail the printed matter to addresses located within Alabama that appear on a list furnished to or provided by the printer:

(a) The printer is located outside Alabama. The mailing list contains addresses located within Alabama and addresses located outside Alabama. Use tax is due on the printed matter sent to addresses within Alabama.

(b) The printer is located within Alabama. The mailing list contains addresses located within Alabama and addresses located outside Alabama. Sales tax is due on the printed matter sent to addresses within Alabama. Sales tax is not due on the printed matter addressed to locations outside Alabama since these sales qualify for exemption as sales in interstate commerce.

(2) The postage paid by the printer to the U. S. Postal Service would not be Included in the measure of tax if billed by the printer to the customer as a separate charge and paid by the customer.

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Authortiy: Sections 40-23-2(4) and 40-23-1(a)(5), Code of Alabama 1975

History: Adopted June 12, 1978.

Readopted through APA effective October 1, 1982.

Amended January 10, 1985.

Amended April 3, 1987.

Amended: Filed December 22, 1989, effective January 29, 1990.

Amended: Filed October 30, 2014, effective December 4, 2014.

BUSINESS ECONOMIC IMPACT STATEMENT
(Section 41-22-5.1)

Control No. 810 Department or Agency REVENUE

Rule No: **810-6-1-.52**

Rule Title: **Direct Mail Advertising, Printer's Liability**

☐ New ☒ Amend ☐ Repeal ☐ Adopt by Reference

1. An estimate of the number of businesses subject to the proposed rule change:
The number of businesses affected by this rule change cannot be estimated.
However, the number of businesses affected should be minimal since the rule change is for clarification purposes only and is not a new tax.
2. Projected reporting required for compliance:
Reporting and remitting sales and use tax returns and payments for purchases of printed material.
3. Projected recordkeeping required for compliance:
Filing returns, remitting payments
4. Projected administrative costs required for compliance:
Should not be high since it is not a new tax. This is clarification of existing law.
5. Is the proposed rule a result of a requirement issued by a federal agency?
☐ Yes or ☒ No